

Public Basic Education: financing challenges to guarantee a social right Amilton J. Moretto (PQ); Adriele M. D. Costa (GS).

Abstract

Education is one of the fundamental rights guaranteed by Brazilian Constitution. In order to guarantee broad access to the mandatory basic education was created a constitutional fund to financing basic education (Fundeb). This research aimed to understand the basic education financing structure in terms of quantity of resources, its sources and the responsibilities of federal entities after the implementation of the Fundeb. We found increased revenue for basic education between 2007 and 2013, expanding the participation of federal government in its financing. The expenditures grew also, but in a lower rhythm than revenues. From the point of view of federal entities, the municipalities were those that contributed the most to increase both revenue and the expenditures.

Key words: basic education, Fundeb. financing, social right.

Introduction

Education is one of the fundamental rights guaranteed by Brazilian Constitution. Higher level of education has positive impacts on both individuals and society contributing to social, economic and cultural development of the country. The Educational Guideline and Base Law (Law nº 9.394 from dec 20th, 1996) define the obligation of education for all individuals with 4 up to 17 years old, and the access to this basic education must be guaranteed by the State. For the State to guarantee universal access of basic education for all, the national basic education fund (Fundeb) was created to financing basic education in 2007. Considering the central importance of education in the contemporary society, this research project aims to understand the current financing structure of the basic education as in main themes: the quantity of resources, its sources and the responsibilities of the under-nationals federal entities.

Results and Discussion

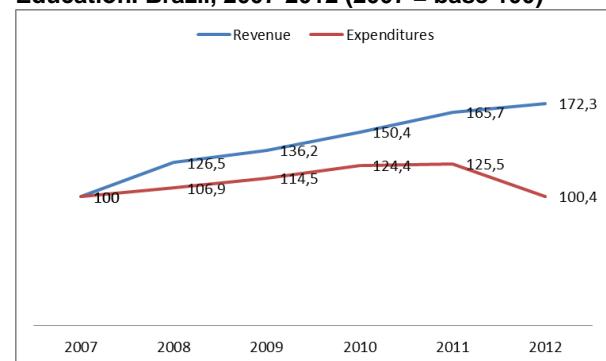
We made an empirical research, with literature review on the legislation of basic education. Revenue and expenditure on basic education were deflated using prices of dec/2014 obtained from the broad consumer prices index (IPCA).

It verified that the Fundeb is funded by tax and transfers from the three level of government (union, states and municipalities) in which each level of government has a function, but they work in a collaborative system.

Analyzing data, it became clear that both revenue and expenditures have increased, but revenue increased faster. This increase was at both absolute and relative terms, because revenue per capita also increased. For the other hand, expenditures increased in the analyzed period, even considering the reduction observed in 2012.

It leaves the question if 2012 was just an atypical year or if the reduction is a trend.

Figure 1. Revenue and expenditures of Basic Education. Brazil, 2007-2012 (2007 = base 100)



Source: FNDE and Tesouro Nacional.

Conclusions

The new fund to financing the basic education allowed to increase the revenue for basic education between 2007 and 2013. This increase occurred for the three levels of government and changed the participation of under-nationals entities in the financing of basic education, expanding the participation of federal government. However, expenditures grew in lower rhythm than revenues, falling in 2012. With the Fundeb, there was an increase in the revenue to basic education. The municipalities were the federal entities that most contributed to its increase as well as to increasing the expenditures. The Fundeb opened possibilities to reduce the regional inequalities in basic education.

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